



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
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**PART I EXTRAORDINARY**

No.733

AMARAVATI, WEDNESDAY, NOVEMBER 11, 2020

G.439

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - EXTENSION  
OF THE DATE OF IMPLEMENTATION OF THE DYNAMIC QR CODE  
FOR B2C INVOICES TILL 01.12.2020.

**[G.O.Ms.No.326, Revenue (Commercial Taxes-II), 10<sup>th</sup> November, 2020.]**

**NOTIFICATION**

In exercise of the powers conferred by sixth proviso to rule 46 of the Andhra Pradesh Goods and Services Tax Rules, 2017, the Government of Andhra Pradesh on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments to the Notification issued in the G.O.Ms.No.142, Revenue (Commercial Taxes – II) Department, dated 15.05.2020 , namely:–

**AMENDMENT**

In the said notification,–

- in the first paragraph, for the words “ a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;
- in the second paragraph, for the figures, letters and words “1<sup>st</sup> day of October”, the figures, letters and words “1<sup>st</sup> day of December” shall be substituted.

**RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*